

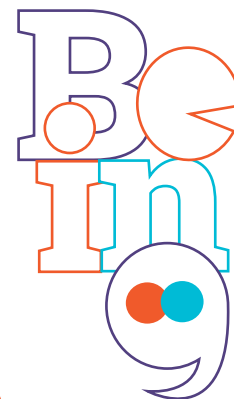
# Annual Report

2023

We've been there ●●

We get it ●●





## Our Patron

Her Excellency the Honourable Margaret Beazley AC KC,  
Governor of New South Wales,

BEING – Mental Health Consumers acknowledges Australia's Aboriginal and Torres Strait Islander peoples as the traditional custodians of the lands where we live, learn and work. We pay our respects to Elders past, present and emerging.

BEING – Mental Health Consumers acknowledges all people living with mental health issues and emotional distress, for their strength and courage to challenge and face each day. You are the driving force of the work we do at BEING – Mental Health Consumers. Your voice matters and is greatly valued.





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# Who we are



**BEING – Mental Health Consumers** is the independent, state-wide, peak organisation representing the views, perspectives and experiences of people who live with mental health issues in NSW.

Our primary focus is to ensure the voices of people living with mental health issues are heard by decision makers, service providers, and the community, and recognised for the valuable expertise they bring to system and service w.

Since its inception in 1994, BEING – Mental Health Consumers (formerly known as NSW Consumer Advisory Group – Mental Health Inc.) has gained

recognition and respect as a leader in the consumer/survivor movement.

We have strong working relationships with our members; supporters and community; state and federal government departments including the NSW Ministry of Health, Mental Health Commission of NSW, Department of Premier and Cabinet, NSW Minister for Mental Health, NSW Fair Trading; and the



# Strategic Plan 2023-2036

## Our VISION

All mental health decisions in NSW are informed by consumers with lived experience.

## Our MISSION

We represent the voice of NSW mental health consumers to ensure that lived experience is heard and understood by decision-makers, service providers and the community, to effect positive systemic change.

## Our GOALS

At a systemic level within the mental health system, we:

- Improve the development and implementation of mental health policyw
- Ensure consumers are included and represented in all decisions that impact them
- Uphold the human rights of consumers

## Our OBJECTIVES



# 1 - Increasing consumer engagement within the mental health system



# 2 - Advocating for Mental Health reform



# 3 - Building advocacy capability of consumers



# 4 - Ensuring consumers' needs are heard by decision-makers



# Chair report

Fayez R. Nour **Chair**



BEING Mental Health Consumers has again kicked well above its weight during the 2022-23 financial year, bringing some important strategic issues to the fore, such as reducing restrictive practices, and calling for mental health training for all front-line police. As such, BEING has lived up to its mandate as the peak body for mental health consumers in NSW.

In August 2022, the board was delighted to bring Priscilla Brice in as the new Chief Executive Officer of BEING. Priscilla has brought with her over a decade of experience working in a CEO role, and nearly two decades working on social justice projects, as well as a post graduate qualification in Management (MBAX) and Governance (GAICD). Given her wealth of social justice and management experience, and being a mental health consumer, she was clearly a great fit for the role and we are very pleased to have been supporting her in the CEO role for most of the 2022-23 financial year.

On behalf of the Board I express our warm tribute to former CEO Irene Gallagher for her most effective, loyal and professional service and dedication to the navigation of BEING through the various challenges,

during her five years in the role, wishing her prosperity and God's blessing.

The economic environment has made it very difficult for BEING to secure new streams of income, and despite that, and as a consequence of the shift from an Incorporated Association to a Company Limited by Guarantee that the members approved during the 2021-22 financial year, BEING successfully applied for DGR (tax deductibility) status enabling us to collect tax-deductible donations from the public and philanthropy for the first time, thereby helping the organisation begin to diversify its funding sources.

The board supported the BEING team by improving our governance over the year, putting into place new internal policies where needed, and introducing a new BEING Audit and Risk Committee (BARC). BARC's first meeting was in September 2023 and so we look forward to reporting on its progress in the next Annual Report.

In addition to our new BARC members, we welcomed Stephen Shaul onto our board as the Company Secretary.



Supported by our CEO, the board also approved a new mission and strategic direction for the organisation, while staying true to our collective vision: “All mental health decisions in NSW are informed by consumers who have lived experience.” All of BEING’s work adheres to the notion of nothing about us without us.

On behalf of the Board I thank the Ministry for its support, particularly in making our 30th Anniversary at the NSW parliament a success. I pay a tribute to the Hon Scott Farlow MLC, former Parliamentary Friends of MH, for sponsoring our Anniversary function at the parliament house, and for his accepted motion in the NSW Legislative Council on 17 Nov 2022 displayed in Hansard “recognizing our tireless advocacy for improving the experiences of those living with MH challenges in NSW”.

I am also grateful for the contributions made Lucy Brogden AM, the NSW Mental Health Commissioner, former MH Minister, new Minister of Health and the former Premier.

We are conscious of the importance of ensuring our advocacy voice is being heard by parliamentarians

and policy makers, hence our endeavors to forge the necessary relationships, including meeting with the MH Minister on a quarterly basis.

I am further delighted to advise that in June, Her Excellency the Honourable Margaret Beazley AC KC, Governor of New South Wales, agreed to become patron of BEING – Mental Health Consumers. We are honoured by her support.

I would also like to thank my fellow board members for their commitment and support over the past year in supporting the organisation’s work.

Finally, I would like to thank our CEO, Priscilla Brice, and her team for the dedication and hard work they have shown over the financial year. Their commitment to the human rights of mental health consumers is inspiring to us all.

Fayez Nour  
Chairperson

# CEO report

Priscilla Brice CEO



I was delighted to join BEING Mental Health Consumers as Chief Executive Officer in August 2022 an exciting time in the organisation's lifecycle, with the organisation ripe for strategic renewal.

As such, I am pleased to have delivered a new strategic plan for BEING during the financial year, focusing on consumers' rights and engagement. Together our team sharpened our Mission based on feedback from our members: "We represent the voice of NSW mental health consumers to ensure that lived experience is heard and understood by decision-makers, service providers and the community, to effect positive systemic change".

BEING's new strategy was created based on the results of our consumer survey. Consumers told us that the organisation's strengths lie in its engagement with consumers and co-design, but that more work needed to be done in several other areas to meet consumer expectations.

Consumers also told us about the issues that they wanted BEING to focus on. These included calling for the reduction of seclusion and restraint practices (including chemical restraint), reinstating Medicare-subsidised psychology visits (which had been reduced from 20 down to 10 by the federal government), and calling for alternatives to police/ambulance

responding to mental health crises. We have advocated strongly on each of these issues during the year and continue to do so.

To operationalise the new Mission, changes were needed within the organisation. A lot of our work over the past year has been focused on both internal and external stakeholder engagement and bringing our budget into line with the new strategy.

One alliance I'm pleased to have been involved with during the year is the National Mental Health Consumer Alliance, made up of the state and territory consumer peak bodies around the country. It is a privilege to work with my peers on issues of national importance to consumers. BEING has signed an MOU with the other members of the Alliance to further strengthen our commitment to working together.

I'm also pleased to have rebuilt a strong advocacy relationship with Mental Health Carers NSW (MHCN). Over the past year we have sent several joint letters to decision-makers in NSW seeking to improve the mental health system for both consumers and carers. BEING has signed an MOU with MHCN to strengthen this partnership.

As well as reinvigorating BEING's strategy and ways



of working, we have also hosted some fantastic initiatives during the financial year. In November 2022, BEING co-hosted the 30th Anniversary celebration of NSW Consumer Advisory Group (NSW CAG) which was established in 1992 as the forerunner to BEING Mental Health Consumers. This was a fantastic opportunity to celebrate the founders of BEING's work and acknowledge that the work we do now builds on their fierce advocacy. The celebration was held as a daytime forum followed by an evening dinner in NSW Parliament House in partnership with Mental Health Carers NSW and supported by NSW Health.

During the year, BEING also reconsidered the way that its BEING Leadership Academy (THE ACADEMY) operates. The project was originally inspired by the Recovery Colleges model, however with the funding coming to an end we decided to ensure the project's longevity by moving the existing training courses onto an eLearning platform so consumers can learn anytime, anywhere. This process will be completed in the 2023-24 financial year.

BEING commenced a one-year codesign program with consumers with lived experience of suicidality, and consumers with lived experience of self-harm, with the remaining Towards Zero Suicide funding that BEING had been granted. This work complements our existing standing committees for Rural & Remote consumers, Youth, and Culturally and Linguistically Diverse + People of Colour (CALD+POC) consumers and is ongoing until April 2024.

BEING released an internal Language Guide to harmonise the way in which we speak about mental health at BEING. We have also shared the Guide with some of our allies and media outlets to seek to influence how others speak about mental health in a way that is empowering for consumers. Additionally, BEING released a Paid Participation Policy and bought all our consumer committees under this Policy to standardise consumer responsibilities and payment in committees and co-design processes.

In the 2023/24 year we are looking forward to making a bigger impact on mental health consumers' top concerns, particularly restrictive practices and policing. At the time of writing, four consumers have died at the hands of police in as many months and we are pleading with decision-makers to involve consumer advocates in decision-making about alternatives to police responding to mental health crises.

Unfortunately we are in a tough economic climate for mental health services, with the NSW government failing to dedicate new, substantial resources to

reforming the mental health system for the 2023-24 financial year. In particular, BEING has been calling for additional funding for Safe Havens so that they can all afford to open seven days a week. There are currently 19 around the state and only two of them are available for consumers to access any day of the week. This is clearly a problem as we don't know when we are going to experience suicidality and need the support of compassionate peer workers at Safe Havens.

We have done a lot of work on our budget over the financial year, standardising our internal reporting, and cutting many expenses. While there is more work to do on this, I am proud that this effort has resulted in an underspend of over \$66,000 in our Core budget, money which will be much needed in the 2023-24 financial year with no additional anticipated project funding coming our way.

Of course, we would not be able to do the work that we do without the substantial support and engagement we have with Mental Health Branch at the Ministry of Health. A huge thank you to the team there who work collaboratively with BEING on not only funding our work but providing us with guidance and advice about the workings of the mental health system.

Finally, and most importantly, I'd like to sincerely thank my colleagues who bring their passion for positive social change to work every day, to fight for our human rights to be acknowledged and upheld. We would not have been able to achieve our goals without our whole team pulling together to raise our media profile, negotiate with decision-makers, understand and analyse the policy landscape, and ensure our organisation runs smoothly in support of our advocacy work.

Priscilla Brice  
Chief Executive Officer



# Section 1: Policy

BEING's core focus is on systemic advocacy. We see our role as advocates as primarily about listening to people who live with mental health issues so that we have a solid and up to date understanding of the 'big issues.' We then take this understanding to state government.

The life experiences that people living with mental health issues bravely and generously share with us have informed what we have said when we attended committees and meetings with the NSW Ministry of Health, the Mental Health Commission of NSW and Primary Health Networks. We look forward to continuing this active engagement with both consumers and government over the coming year as well and to doing our best to improve mental health care in NSW.

## Mental Health Information Resources

A great achievement over the 2022 – 2023 year was the development of the mental health information resources which consumers can access from <https://being.org.au/consumer-rights-under-the-mental-health-act/>.

The resources provide an overview of the rights of mental health consumers who are subject to the NSW Mental Health Act.

The resources were produced as the result of a collaborative effort which combined the skills of the

BEING policy team, BEING marketing team, and the Codesign Committee which was set up to support the resource development process. The Codesign Committee made vital contributions to the design and the content of these resources.



## BEING Lived Experience Network (BLEN)

The BEING Lived Experience Network will provide mentoring and support for consumers who would like to become more involved in systemic advocacy. Given our own limited resources BEING is very keen to support as many people as possible

to be involved in systemic advocacy.

During the financial year, BEING made further progress in developing the model for BLEN, thanks to generous financial support from the NSW Mental Health Commission. The work included exploring revenue models for BLEN and initial scoping of an online communities' platform. We are looking forward to implementing these over the 2023-24 financial year and beyond.

## Advisory committees

Over the 2022-2023 financial year BEING regularly held three advisory group meetings as a way of deepening our understanding of issues that impact mental health for rural and remote consumers, for young people, and for Culturally and Linguistically Diverse (CALD) people and People Of Colour (POC). The advisory committees have been held in addition to the BEING Codesign Committee and allow us to stay up to date with key issues that impact these important cohorts.

## Suicidality and Self Harm advocacy committees

BEING is very excited to be working alongside the Towards Zero Suicide project at the Ministry of Health to support two codesign groups. One is focused on self-harm and the other on suicidality. More specifically they are focusing on the experience of service access for each of these groups.

We chose these two groups to focus on, because of the challenges of service access often experienced by people living with either chronic suicidality, or self-harm. We believe that there is a need for greater understanding of both groups of people within the healthcare system and the community. We hope that the outputs of the groups will contribute towards reducing stigma and building understanding and connection.

## Surveys run and policies developed

With the support of the BEING Codesign Committee over the 2022-2023 financial year BEING has completed work on a number of key policies that will support our engagement processes. These include a Paid participation policy, a Code of conduct for committee participants and a Zero tolerance statement against violence.

BEING has also conducted several surveys during

the financial year to better understand the views of mental health consumers. Consumers asked BEING to prioritise certain issues in our advocacy work, including:

- Reducing restrictive practices in mental health wards
- Increasing the number of Medicare-subsidised psychologist visits
- Advocating for alternatives to police or paramedics responding to mental health emergencies

BEING has prioritised setting policy positions and advocating for these areas at different times of the year to ensure that consumer views have been heard by government policy makers and clinical staff.

## TheMHS 2022

The TheMHS conference was held in Sydney in 2022 and we were pleased to be able to send several staff, as well as doing a presentation on the progress made with the BEING Lived Experience Network. It was a great opportunity both to promote BEING and to learn more about the issues and projects driving the mental health sector in NSW and across Australia.





## Clozapine flexible management guidelines development

BEING was pleased to be able to support the development of a new model of care for the provision of support to people taking Clozapine. The model of care will allow greater flexibility for Clozapine users at the same time as ensuring that the medication is safely managed. An important goal of all mental health policy should be ensuring that the least restrictive treatments are available, and that consumer choice is maximised. We were very pleased to have been able to speak with a group of Clozapine users from NSW as part of this process. The policy team developed a report based on these discussions and it was submitted to NSW Health.

## Peer work network support group

BEING was also pleased to have been able to hold peer support groups for peer workers during 2022 and 2023 that built on the peer workforce network database. For BEING it has been a great opportunity to better understand some of the key issues for the NSW mental health peer workforce. It was also well received by peer workers who were able to share mutual learnings and provide support to each other.

## Student Placements

BEING was very lucky to have been able to host two trainee social workers. As well as supporting BEING in its training and other activities we were able to provide them with a better understanding of some of the ways in which systemic policy and advocacy can improve the lives of mental health consumers. We also contributed to their development as social workers by building their understanding of the ways in which health policies can impact individual consumers.

Peter Schmiedgen  
Policy Lead



*One of our students Sitota (left) helping to man the BEING stall at an event.*







# Section 2: Education

## Overview

Education continues to be a foundation of BEING's advocacy work. Providing a range of relevant training courses for people with lived experience ensures that today's mental health consumers can grow into tomorrow's advocates with the skills and knowledge required to convert their unique and valuable experience into meaningful and powerful contribution in workshops, committees and other representative work.

FY23 saw exciting changes to BEING's education programme with the birth of BEING's new e-Learning Hub, replacing the BEING Leadership Academy (the Academy) programme which concluded with outstanding results.

## The BEING Leadership Academy

Realised in 2020 with a grant from the National Disability Insurance Agency (NDIA) as part of the Community Inclusion Capacity Development Program, the purpose of the grant was to build innovative ways to increase the independence, and social and community participation, of people living with a disability.

The Academy has successfully delivered in-person and online training and mentorship for people living with mental health issues and / or psychosocial disabilities for the last 3 years. As the Academy enters its final months of funding we chose to provide a brief history of the project for this year's Annual Report.



*The first Peer Supervisors, 'graduating' from BEING's Leadership Academy.*



# A Brief History of the **Being Leadership Academy.**

In 2020, BEING enlisted consultants from the UK's Nottingham Recovery College to ensure the core values and principles of recovery-focused and trauma-informed training were enshrined in the programme. The Academy's employees received training on how to develop and run a recovery college and were assisted and mentored through the co-design development of the first two foundational courses

## The co-design process.

The first Leadership Academy Co-Design Committee was formed in March 2021. Lived Experience Experts were recruited to provide advice on how to design safe and purposeful education for people living with mental health issues and/or psychosocial disabilities.

## 2021

From March 2021 the Academy began to offer introductory, intermediate, and advanced levels of learning across three educational arms. These courses were delivered in-person and online and facilitated by Peer Educators with Lived/Living experience. Each course focused on building the life skills and capacity of people with lived experience of mental health challenges.

The following courses were offered in our first year of delivery:

- Introduction to Zoom as Learning Platform
- Introduction to Peer Work Role
- Defining Frames of Recovery in Mental Health
- Sharing your Lived Experience
- Understanding Stigma & Discrimination
- Effective Communication Skills
- Introduction to Advocacy
- Introduction to Committee Work

*"When I do BEING courses, it brings the passion back. Learning anything new gives me a different perspective on things."*

## Peer Supervision Training

In April 2021, in response to a lack of training for the peer workforce, the Academy developed and delivered a model of Peer Supervision for Peer Workers across NSW. The 4-day in person peer supervision training aimed to:

- Develop a pool of trained and skilled peer supervisors to support the NSW peer workforce
- Provide mentoring, support and guidance to peer workers

- Build the capacity of peer workers
- Support the peer workforce
- Develop a new workforce stream of people with the qualifications and skills to act as supervisors.

Peer supervisors were recruited from community-managed organisations and NSW Local Health Districts (LHDs) to undertake the training. Pre-requisites included: their own lived experience, a Cert IV in mental health peer work, and extensive experience working as a peer worker in NSW Health and/or in the community managed sector. Through this programme, BEING endorsed 10 Peer Supervisors who continue to offer peer supervision across NSW. Peer Workers seeking professional supervision can connect with one of these endorsed Peer Supervisors through our website: BEING Peer Supervisors - BEING - Mental Health Consumers Ltd.

*"I've got a lot more confidence to stand up for myself now and I'm seeing a big shift in the way people look at me."*

## 2022

As word spread, and driven by the impacts of COVID 19, the Academy courses began to attract a national audience, appealing to a more diverse group than initially anticipated. More consumers began engaging in courses for professional development or as a bridging course into Peer Work, rather than for their own recovery. The Academy responded by increasing the amount of online training offered and updating course content to focus on upskilling and supporting Lived Experience Volunteers and Peer Workers.

Between January and April 2022, the Academy began offering additional courses including:

- Introduction to Peer Work (extended version)
- Advocacy Skills for Peer Workers (extended version)
- Understanding Co-Design
- Peer Support Group Facilitator Education Program
- Introduction to Accidental Counselling
- Running an Effective Meeting
- Sharing your Lived Experience (Standard)
- Sharing your Lived Experience (Peer Work)
- Introduction to Peer Educator Role
- Defining Resilience.

*"What BLA does really well is it genuinely invests time into motivating and upskilling people. It's not something that I see anywhere else."*

## 2023

In January, with the end of the original grant approaching, BEING needed to bring the Leadership Academy to a successful close and transition into the future beyond the grant funding. An audit of all courses was undertaken, and a co-review committee established to assess each existing course for educational quality and safety, using a comprehensive checklist measuring each course against the principles of recovery and trauma-informed care.

After implementing the feedback from the co-review committee, BEING saw increased learner participation, higher rates of enrolment and improved learner satisfaction. Between January and June 2023, the Academy ran a total of 44 courses, attracting 614 enrolments and 403 course completions.

### Launch of the BEING E-learning Hub

In June 2023, without ongoing funding for in-person, real-time training, and in response to consumer demand for greater flexibility in course accessibility, BEING made the decision to transition to an eLearning format.

BEING worked with the co-review committee to co-design content for e-learning courses, learner resource books and video resources to ensure that



*Creation of eLearning resources requires a significant time investment with hours spent recording audio and creating animation.*

this new delivery approach engages consumers safely in the absence of live Peer Educators and group discussions.

The co-review committee chose eight existing Academy courses as suitable for e-learning translation:

- Introduction to Journaling
- Stigma and Discrimination (mental health)
- Mental Health Advocacy
- Principles of co-design
- Introduction to Communication
- Understanding Committee Work
- Contribute to Effective Meetings
- Introduction to Peer Work

The first e-learning course 'Introduction to Journaling' was released on 17th July 2023. In its first 3 weeks of release, the course had a much higher enrollment rate than for the real-time training offerings. This has confirmed for BEING that this flexible, self-paced, and person-centred learning option is an effective strategy to sustain the project's resources post-funding.

We are excited to roll out the remaining courses through FY24 and continuing to work with our valued co-design committee to ensure our educational resources match the changing needs of our community.

Jessica Atterton  
Education Manager





## Meet “Aya” - emotional support dog

An unsung heroine of the BEING team, Aya works part-time, one day a week in the BEING office, providing emotional support to her owner and all the BEING staff.

Aya is quite talkative and loves a chat with anyone who's willing to listen. A true professional, she receives pats and belly rubs without complaint.

When not working, Aya can usually be found sleeping in the sun or looking for food... ANY food.



## BEING Leadership Academy FY23: Highlights & Impact

Total courses delivered

44

Total course enrolments

614

81%  
of consumers  
report greater  
confidence after  
participating in  
BLA

70%  
of consumers  
report increased  
optimism after  
participating in  
BLA

# Section 3: Marketing & Communications



## Overview

The last 12 months has seen a combination of evolution and revolution within our marketing and communications function which together is raising the profile and the quality perception of BEING with our funders, associated mental health organisations and importantly, mental health consumers.

## Mental Health Month

Our focus in 2022 was on the importance of Hope. At the beginning of the month, we reached out to the community inviting personal, creative submissions on the topic. We received a large number of submissions and were thrilled with the variety ranging from poetry and photos to videos and music which were shared across the month.

## PR

In Q1, BEING appointed a PR agency to assist us with raising the profile of BEING as an organisation and of the work we do. Having an external resource has significantly increased our profile with media outlets and our ability to generate media exposure. Over the past year, BEING has been frequently approached and quoted by ABC News, Channel 7 and the Sydney Morning Herald as well as online media including the Advocate and the Mandarin. In the space of twelve months, we have developed relationships with several key journalists who are now beginning to approach us directly for comment, raising our profile in the sector.

A highlight was an exclusive, pre-election feature

story in the SMH in which we were able to profile one of our consumers to expose failures in the mental health system and the need for reform and additional funding.

## Events

### NSWCAG – 30th Anniversary

On Tuesday November 8th 2022, BEING hosted a one day conference and dinner for 150 guests at NSW Parliament House in celebration of the 30th Anniversary of the establishment of the NSW Consumer Advisory Group (NSWCAG), the forerunner of BEING – Mental Health Consumers.

We were able to contact six members of the original NSWCAG committee from 1992 of which four were able to attend in person: Cris MacLeod (Chair), Jenny Learmont AM, Janet Meagher AM and John Olsen.



The daytime conference was attended by NSW Minister for Mental Health, the Hon Bronnie Taylor

# NSW Consumer Carer Advisory Group: 30 Years

*The Human Rights Inquiry into Mental Illness (1988-1993) formally recognised the importance of the consumer voice in mental health [services, planning, policy development and delivery] and resulted in lived experience input being embedded into all aspects of the Commonwealth Government's National Mental Health Reform Strategy. This led to the establishment, in late 1992, of national, state and territory advisory groups, a triumph for the tenacity and commitment of consumer advocates.*

*The first members of the NSW Consumer Carer Advisory Group (NSWCAG) were a combination of consumers and carers, appointed by the Health Department of NSW to provide advice to the Minister for Health. Subsequent membership positions were advertised and filled through application to reflect the broad and changing demographic diversity of NSW consumers.*

*The first formal meeting of the NSW CAG was held on 15 November 1992. Without a permanent home, this, and subsequent meetings were held outdoors in the garden adjacent to the then MHCC office in Rozelle. The following year, NSW CAG was given use of Arcadia Lodge, affectionately known as "Gum Nut Cottage," in the grounds of Rozelle Hospital. Incorporating accommodation for rural and remote members. It fell upon the committee members themselves to provide the manchester, cutlery, crockery and catering for visiting members and for the meeting participants.*

*In 1994, the NSW CAG's membership decided to focus the*

*name of the organisation on "Consumers" and to seek incorporation as an organisation that was self-managed and independent in its trajectory. Incorporation enabled direct funding, access to grants and project funding.*

*At the time, the indirect partnership of NSW CAG with ARAFMI was focused on ensuring experienced family members were on CAG's board and in the membership. This more experienced organisation and its members helped CAG to govern and grow in capacity. At the time of CAG's formation the two organisations were mutually cooperating in offering evidence and reinforcing knowledge and protection of Human Rights supporting the success of the Human Rights Inquiry into Mental Illness. Those elements of leadership and rights advocacy remain as core drivers and mutual interests today for both BEING - Mental Health Consumers and Mental Health Carers NSW.*

## FOUNDING MEMBERS OF THE NSW CONSUMER ADVISORY GROUP – MENTAL HEALTH (1992)

Janet Meagher AM  
Dr Cris MacLeod  
John Olsen  
Ray Brown  
Dr Jenny Learmont AM  
Peter Schaecken  
Keith Horsnell\*  
Maree Croker  
Helen Blum\*



From left: Brendan Flynn, Cris Macleod, Jenny Learmont AM, Janet Meagher AM, John Olsen, Catherine Lourey



MP and Shadow Minister for Mental Health, Ryan Park MP among others. In the evening, Premier Dominic Perrottet delivered his thanks on behalf of the government to the original committee and those continuing the work in the sector via video, and guests were treated to an after-dinner address by Lucy Brogden AM, former chair of the National Mental Health Commission.



The event concluded with the presentation of certificates to the original NSW CAG committee members by Dr Brendan Flynn, A/Executive Director of the Mental Health Branch and Catherine Lourey, Commissioner at the NSW Mental Health Commission.

### Consumer Peer Worker Forum 2023

The decision was taken, in conjunction with Mental Health Branch, to move the Forum, initially planned to be held in June 2023, to the end of July. Details of this event, celebrating its 25th anniversary, will be captured in next year's Annual Report.

## Website

BEING's website is a cornerstone of our communication providing in-depth information and resources to inform our community and illustrate our systemic advocacy work. In FY23, in addition to business-as-usual updates across the site, we introduced a number of new features to better service our community including:

- an archive of our MMM newsletters
- an archive of our internal surveys
- expanded, digital versions of the new Mental Health Information Resources
- and links to our new fundraising content.

The total number of unique visitors to the BEING website in FY23 was 15,629 of which 57% were direct visitors and 36% came through organic search.

## Fundraising

In Q3, BEING's Deductible Gift Recipient (DGR) status was confirmed, which meaning that any donations over \$2 made to BEING are now tax-deductible. While funding from NSW Health and the NSW Mental Health Commission are our primary sources of revenue, the potential to receive donations from the public, corporate entities, and philanthropy gives BEING the opportunity to be more financially sustainable.

In March, we created a profile within Gathered Here, a not-for-profit online platform facilitating bequests and providing a free will service. In June, we created our own branded landing platform to integrate with the Raisely fundraising platform in order to receive direct donations. These external platforms provide BEING with the functionality we need, without in-house head count or expense.

## Mad Monday Memo (BEING newsletter)

The New Year saw the introduction of a fresh new look for Mad Monday Memo. More stories, a more appealing look and feel with greater use of imagery and the regular addition of lived experience opportunities, events and vacancies to provide a more comprehensive, valuable and engaging digest for mental health consumers.

Over the past 12 months, we have built our total distribution list of the MMM to 2,121 unique addresses, sent out a total of 69 email newsletters which were opened and read over 37,373 times.



**Read all about it! - 25th September 2023**

Mental Health Sector News  
Training  
Opportunities to share your experience  
Events & Vacancies

### Mental Health Sector News



#### Policing and Mental Health still in the spotlight

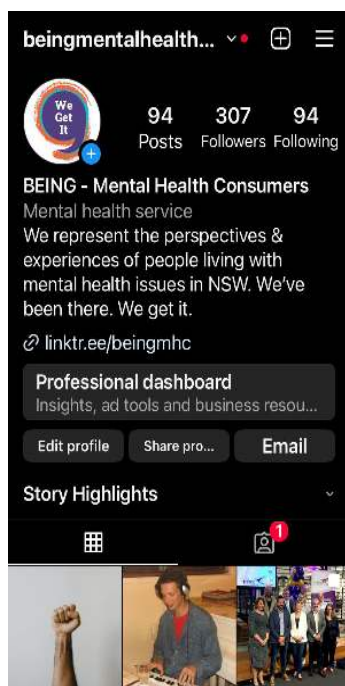
Following discussion around the recent, tragic death of Krista Kach, a concerning new claim has emerged relating to the police response to mental health welfare checks and incidents. The Guardian has reported that the PACER program – a trial designed to provide police officers with mental health support when they're attending mental health crises – might be terminated:



## Social Media

One of our strategic communications goals this year was to increase our reach and relevance to the young adult audience (18-25 yrs.) Our historical social media profile included LinkedIn, Twitter and Facebook to which we added Instagram in January, (supported by Linktree.)

As a result, we have added over 300 incremental followers to our social media reach in FY23, most of whom represent this younger target audience.



## Research & Surveys

In May we conducted a major, external research project with global research leader IPSOS to support the launch of the Mental Health Information Resources project.

The survey explored NSW mental health consumers' experiences of attending an emergency department, mental health unit or other mental health clinician.

Key findings:

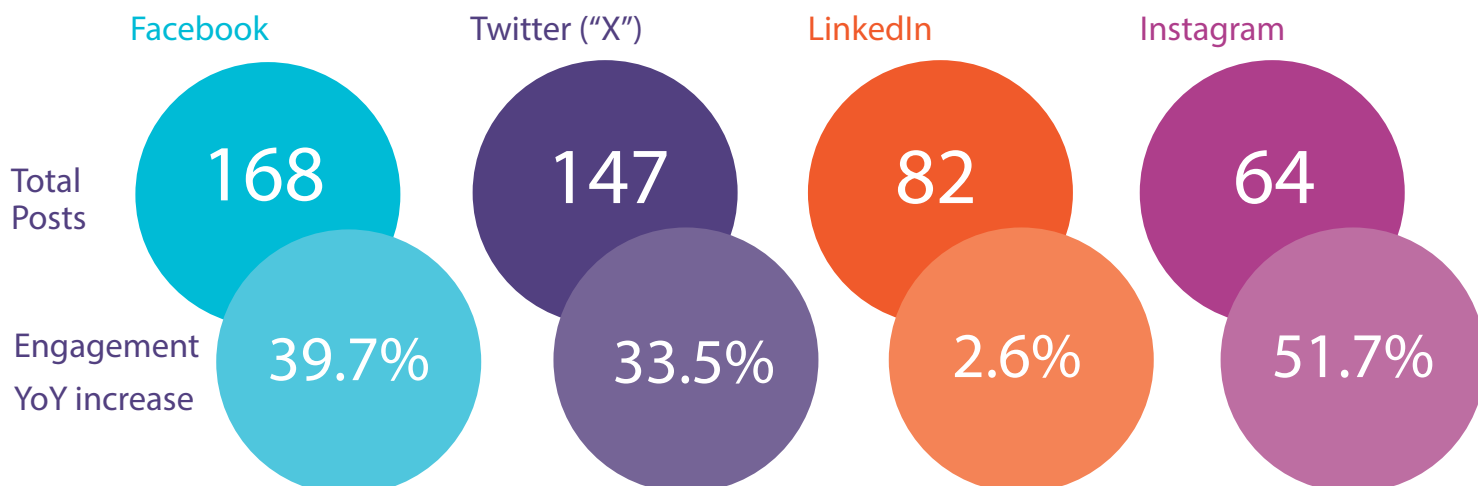
- 20% of consumers had to wait more than 4 hours to be seen at hospital
- Of consumers who felt unsupported in their experience:
  - 54% said they did not feel listened to
  - 46% said it was because the environment added to their stress and
  - 43% said they were not treated with respect

Half of respondents said they left feeling no better or worse as a result of their treatment.

The research was also our first opportunity to benchmark awareness of BEING – Mental Health Consumers as an organisation across NSW. While it was anticipated that awareness of BEING amongst mental health consumers would be low (at 4%) the positive is that we now have a benchmark to work against in raising our profile and a number of strategies have been identified to increase this in FY24.

Finally, I'd like to take the opportunity to thank our communications partners for their enthusiastic, ongoing support of our work. Without their dedication and support we would not be able to achieve the things we do: Enspired+, Katberg, Vu Consulting and SparkUp.

Julian Clarkson  
Marketing and Communications Manager



# Section 4: Operations



## OVERVIEW

The Operations portfolio is responsible for human resources, finance and payroll, risk management, WH&S, Return to Work Coordination, information technology (IT), and day-to-day office operations.

The deliverables of the Operations portfolio include:

- Development and consistent implementation of best practice policies within our workforce
- Industrial Relations and Award compliance
- Continuous improvement in employee well-being both physical and psychological
- Effective and efficient utilisation of the organisation's resources
- Development and implementation of risk mitigation
- Digital transformation

## MEMBERSHIP

As a member-based, advocacy organisation, the size of our membership is important. A large member base means our advocacy draws from a large pool of experience and the more support we can call on.

In FY23, BEING's members were required to re-register due to a technical, legal change to the organisation's status. As a result of our communication activities, we were able to increase our membership by 57% compared to the previous year. We would like to thank our members for their patience as we worked through the registration process and for their continuing support of our work.

## OUR WORKFORCE

**CO-DESIGN WORKFORCE.** BEING proudly implements the co-design principles within the organisation. Currently, all our employees have lived/living experience. To balance this, we carefully incorporate trauma-informed practice in our workplace and in our approach to our workforce.

During 2022-2023, we said farewell to seven, and onboarded eight, new team members including our new CEO Priscilla Brice. We'd like to take this opportunity to thank all our employees, full-time, part-time and casual, as well as our volunteers for their contribution to the organisation.

## EMPLOYEE VALUE PROPOSITION

**HYBRID WORKING CONDITIONS.** Since returning to the office post COVID-19, we have maintained hybrid working conditions. However, this does not reduce employee productivity. In fact, this has become one of BEING's Employee Value Propositions along with other benefits that the organisation offers.

**SALARY PACKAGING.** When the organisation's status changed from being an Incorporated Association to a Company Limited by Guarantee, BEING took the opportunity to offer salary packaging to its staff. Salary packaging allows staff to take a fixed amount of their salary before tax, resulting in a small but valuable increase in their effective take home pay.

**FLU VACCINATIONS.** BEING also offers free annual flu shots for staff to keep our workforce healthy and productive, especially during the winter season.

**EMPLOYEE ASSISTANCE PROGRAM.** As a mental health organisation, BEING advocates a mentally healthy workplace environment and provides access to counsellors and other supports through an Employee Assistance Program.

**EMPLOYEE SURVEYS.** In FY23, as part of staff well-being and retention initiatives, the organisation introduced both an exit survey and a pulse staff engagement survey. This information will advise management on what initiatives are effective and where improvements can be made.

**PROFESSIONAL DEVELOPMENT PLANS.** All staff participate in annual performance reviews, during which staff can propose individual professional development plans. Each staff member has an allocated professional development budget which aligns with the organisation's KPIs.

## INDUSTRIAL RELATIONS

**COMPLIANCE WITH 'SECURE JOBS BETTER PAY.** Due to the nature of government funding and the available mental health projects, most of our workforce is under a fixed-term contract. As we move toward 6th December 2023, which is the key date for 'Secure Jobs Better Pay' regarding fixed-term contracts, we have started to review our fixed-term employment to ensure our compliance with Fair Work Act.

**COMPLIANCE WITH THE SEX DISCRIMINATION ACT.** As part of our positive duty under the Sex Discrimination Act 1984, we provide compulsory Workplace Sexual Harassment training to all staff and Board members.

**EQUAL REMUNERATION.** As all our staff are under the SCHADS award, we increased staff wages by 5.75% as per the award in July 2023. In remunerating our staff, we comply with Fair Work's equal remuneration principle regardless of gender.

## RISK

**RISK-BASED APPROACH.** As an organisation, we implement a risk-based approach to manages risk proactively.

**POSITIVE DUTY.** In responding to positive duty under the Sex Discrimination Act 1984, we are developing a positive duty risk assessment based on workforce demographics, physical and virtual work environments, operational trends, and workplace behaviours. It is expected that the risk assessment will be ready by the end of 2023.

## DIGITAL TRANSFORMATION

As a small organisation, we need to work efficiently and take advantage of technology which can help management make informed decisions, engage our consumers, automate work, and save time.

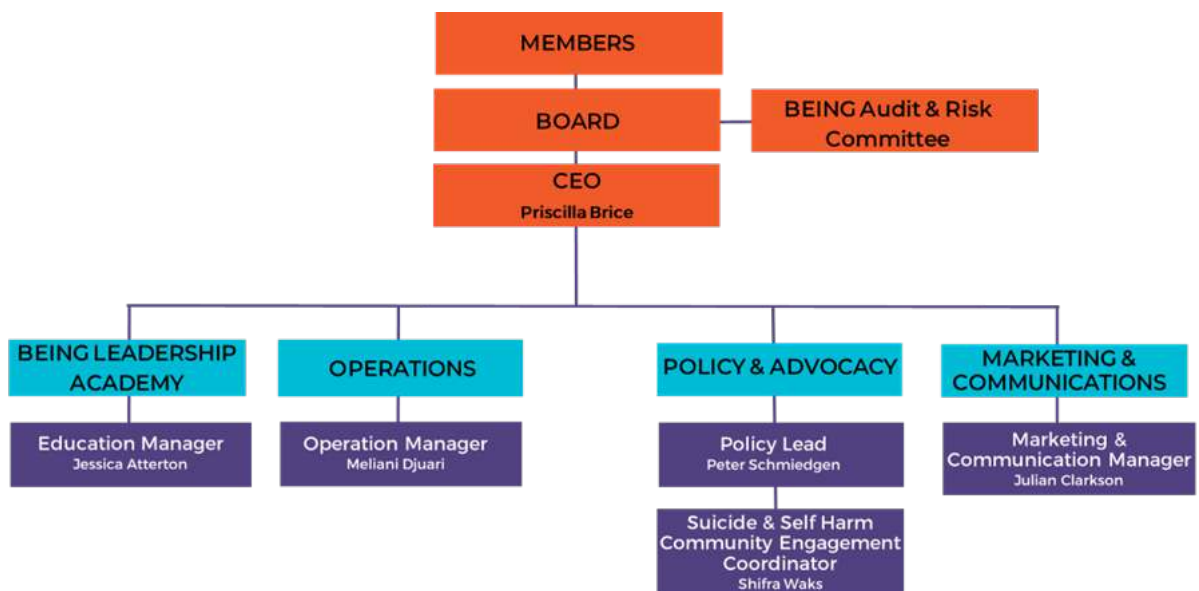
**CONSUMER DATABASE.** In early 2023 we undertook the significant job of integrating our back-end data utilising Customer Relationship Management software which involved the entire workforce getting trained on the new system. The implementation of the system takes BEING to a new level of data management enabling safer storage and better access to consumer information.

**FINANCIAL DOCUMENTS APPROVAL.** In FY23 BEING introduced an automated financial document approval system and integrated it with our existing accounts system as part of our compliance with the funding contract. The system provides a simple interface that shares invoice approval responsibility across the management team, providing greater visibility to track and reconcile expenditure resulting in faster, more accurate invoice payments.

Meliani Djuari  
Operations Manager



# Section 5: Organisation Chart



as at 30 June 30w 2023





# Section 6:

## Financial Statement

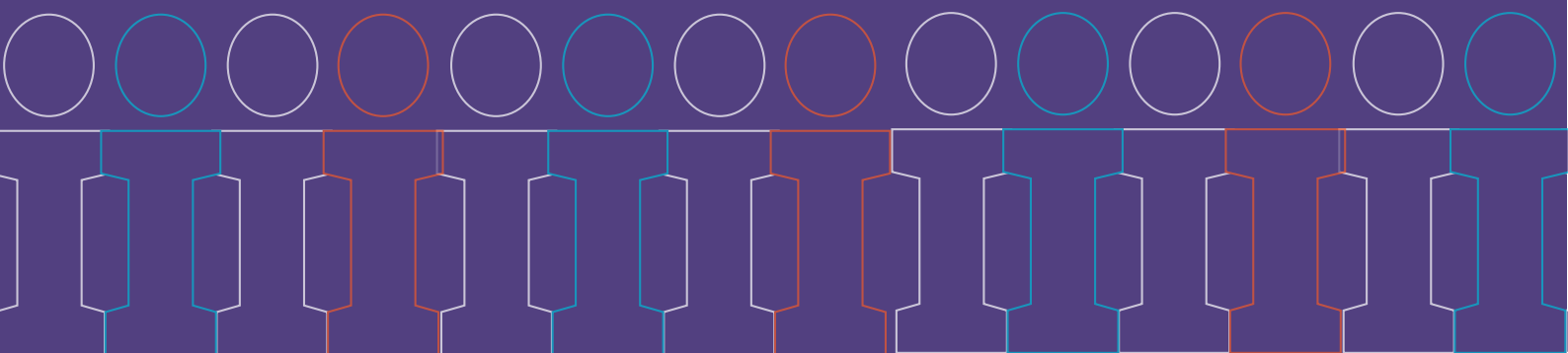
In the 2022-2023 financial year, we experienced a decrease of \$0.94 million in revenue compared to the previous year. The primary reasons for the decrease in income are as follows:

1. Grant income from the Commonwealth's Information Linkages and Capacity Building (ILC) program had been received over the previous three years, however the work will not be completed until July 2024 due to lower-than-expected staffing levels on the project in earlier years due to COVID. \$0.54 million of ILC revenues received last year was therefore not received this financial year, given all remaining contracted funds had been paid by the funder.
2. Additionally in respect of the ILC program, given the initial completion date of the project was set to be prior to 30 June 2023, yet all services were not delivered, BEING would ordinarily be open to a potential requirement to refund all unused funds (totalling \$0.31 million) in respect of the program, hence an accounting adjustment was made to provide for this scenario. BEING has however committed to a revised project completion date (July 2024.)
3. Similar to the ILC program, the Suicide Prevention Program was funded in prior years, despite not all services being delivered in respect of the program. BEING has therefore processed an accounting adjustment in respect of a potential requirement to refund all unused funds (totalling \$0.1 million) in respect of the program. Also similar to the ILC program, BEING has committed to a revised project completion date (April 2024)

Despite the decline in revenue, we took a strong focus on our operational efficiencies which resulted in a reduction of wages and operating costs. This saved approximately \$0.24 million resulting in a strong cash position of \$1.37 million in our bank account.

In response to the revenue decrease, and considering the current levels of inflation, BEING is reviewing its funding agreement together with NSW Health's Ministry of Health, and looking at diversifying our funding sources and extending our cost-saving initiatives.

Looking ahead, we are committed to our long-term vision and mission to advocate for our consumers with the support of our stakeholders.



# Section 7: Auditors Report



**BEING - MENTAL HEALTH CONSUMERS LIMITED**  
**ABN 82 549 537 349**

**STATEMENT BY MEMBERS OF THE BOARD**


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The Board has determined that the Company is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Board the financial report:

- (a) Is in accordance with the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act); and
  - (i) Presents a true and fair view of the financial position of BEING - Mental Health Consumers Limited as at 30 June 2023 and its performance for the year ended on that date.
  - (ii) comply with Australian Accounting Standards to the extent outlined in Note 1 and the Australian Charities and Not-for-profits Commission Regulation 2013; and
- (b) At the date of this statement, there are reasonable grounds to believe that BEING - Mental Health Consumers Limited will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Board and is signed for and on behalf of the Board and in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2022.



**Fayez Nour**  
**Chairperson**



**Simon Craddock**  
**Deputy Chairperson**

**SYDNEY,**

**Date:** 16 October 2023



**THOMAS DAVIS & CO**  
CHARTERED ACCOUNTANTS  
ESTABLISHED 1894

www.thomasdavis.com.au  
mail@thomasdavis.com.au

**BEING - MENTAL HEALTH CONSUMERS LIMITED**  
**ABN 82 549 537 349**

**AUDITOR'S INDEPENDENCE DECLARATION**

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**Auditor's Independence Declaration to the Board Members of BEING - Mental Health Consumers Limited, under section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act)**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023 there have been:

- (a) no contraventions of the auditor independence requirements of section 60-40 of the ACNC Act in relation to the audit; and
- (b) no contraventions of any applicable code of professional conduct in relation to the audit.

**THOMAS DAVIS & CO.**

**J.G. RYAN      PARTNER**

Chartered Accountants

Sydney

Date: 16 October 2023



**BEING - MENTAL HEALTH CONSUMERS LIMITED**  
**ABN 82 549 537 349**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30TH JUNE 2023**

		<b>2023</b>	<b>2022</b>
	<b>Notes</b>	<b>\$</b>	<b>\$</b>
<b>Current assets</b>			
Cash assets	5	1,371,800	1,498,550
Receivables	6	-	215,671
Other assets	7	-	38
<b>Total current assets</b>		<u>1,371,800</u>	<u>1,714,259</u>
<b>Non-current assets</b>			
Other assets	8	62,519	60,500
Property, plant and equipment	9	29,298	55,054
Intangible assets	10	12,898	18,430
Right of use assets	11	104,235	208,470
<b>Total non-current assets</b>		<u>208,950</u>	<u>342,454</u>
<b>Total assets</b>		<u>1,580,750</u>	<u>2,056,713</u>
<b>Current liabilities</b>			
Payables	12	76,127	146,201
Provisions	13	34,580	24,471
Deferred revenue	14	406,156	-
Lease liabilities		121,006	111,597
<b>Total current liabilities</b>		<u>637,869</u>	<u>282,269</u>
<b>Non-current liabilities</b>			
Lease liabilities		-	121,006
<b>Total non-current liabilities</b>		<u>-</u>	<u>121,006</u>
<b>Total liabilities</b>		<u>637,869</u>	<u>403,275</u>
<b>Net assets</b>		<u>942,881</u>	<u>1,653,438</u>
<b>Members Funds</b>			
Retained funds		942,881	1,653,438
<b>Total Members Funds</b>		<u>942,881</u>	<u>1,653,438</u>

*The Statement of Financial Position should be read in conjunction with the notes to the financial statements.*

**BEING - MENTAL HEALTH CONSUMERS LIMITED**  
**ABN 82 549 537 349**

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2023**

	Notes	2023 \$	2022 \$
Revenue from ordinary activities	2	761,964	1,697,958
Expenses from ordinary activities:			
Employee expenses	3	(833,002)	(987,247)
Depreciation	3	(135,522)	(139,814)
Interest expenses	3	(8,595)	(13,948)
Other expenses from ordinary activities	3	(495,402)	(573,063)
Surplus / (deficit) from ordinary activities before income tax expense		(710,557)	(16,114)
Income tax revenue / (expense) relating to ordinary activities	4	-	-
Surplus / (deficit) from ordinary activities after income tax expense		(710,557)	(16,114)
Other Comprehensive Income		-	-
Total Comprehensive Income for the Year		(710,557)	(16,114)

*The Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the notes to the financial statements.*

**BEING - MENTAL HEALTH CONSUMERS LIMITED**  
**ABN 82 549 537 349**

**STATEMENT OF CHANGES IN MEMBERS' FUNDS**  
**AS AT 30TH JUNE 2023**

	<b>Retained funds</b>	<b>Total funds</b>
	<b>\$</b>	<b>\$</b>
<b>Changes in members' funds</b>		
Balance at 1 July 2021	1,669,552	1,669,552
<b>Surplus/(deficit) for the year</b>	(16,114)	(16,114)
Other comprehensive income	<u>-</u>	<u>-</u>
<b>Balance at 30 June 2022</b>	1,653,438	1,653,438
<b>Surplus/(deficit) for the year</b>	(710,557)	(710,557)
Other comprehensive income	<u>-</u>	<u>-</u>
<b>Balance at 30 June 2023</b>	<u><u>942,881</u></u>	<u><u>942,881</u></u>

*The Statement of Changes in Members' Funds should be read in conjunction with the notes to the financial statements.*



**BEING - MENTAL HEALTH CONSUMERS LIMITED**  
**ABN 82 549 537 349**

**STATEMENT OF CASH FLOWS**  
**FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2023**

	Notes	2023 \$ Inflows (Outflows)	2022 \$ Inflows (Outflows)
<b>Cash flows from operating activities</b>			
Cash receipts from customers		1,381,773	1,420,076
Cash payments to suppliers and employees		(1,390,350)	(1,672,296)
Interest received		2,019	-
Interest paid		(8,595)	(13,948)
<b>Net cash provided by / (used in) operating activities</b>	15(b)	<u>(15,153)</u>	<u>(266,168)</u>
<b>Cash flow from investing activities</b>			
Payments for property, plant and equipment		-	(2,318)
Proceeds from sale of property, plant and equipment		-	550
<b>Net cash provided by / (used in) investing activities</b>		<u>-</u>	<u>(1,768)</u>
<b>Cash flow from financing activities</b>			
Repayment of leases		<u>(111,597)</u>	<u>(102,740)</u>
<b>Net cash provided by / (used in) financing activities</b>		<u>(111,597)</u>	<u>(102,740)</u>
Net increase / (decrease) in cash held		(126,750)	(370,676)
Cash at the beginning of the financial year		<u>1,498,550</u>	<u>1,869,226</u>
<b>Cash at the end of the financial year</b>	15(a)	<u><u>1,371,800</u></u>	<u><u>1,498,550</u></u>

*The Statement of Cash Flows should be read in conjunction with the notes to the financial statements.*

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2023**

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**Note 1 - Statement of significant accounting policies**

The financial statements are special purpose financial statements prepared for use by the board of the company. The board members have determined that the company is not a reporting entity.

The financial statements have been prepared with the mandatory Australian Accounting Standards applicable to entities reporting under the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act) and the significant accounting policies discussed below, which the members of the board have determined are appropriate to meet the needs of the members.

**Statement of Compliance**

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the Australian Charities and Not-for-profits Commission Act 2012, the basis of accounting specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101: Presentation of Financial Statements, AASB 107: Cash Flow Statements, AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors, AASB 1031: Materiality and AASB 1054: Australian Additional Disclosures.

The company has concluded that the requirements set out in AASB 10 and AASB 128 are not applicable as the initial assessment on its interests in other entities indicate that it does not have any subsidiaries, associates or joint ventures. Hence, the financial statements comply with all the recognition and measurement requirements in Australian Accounting Standards.

Being - Mental Health Consumers Limited is a company limited by guarantee which was incorporated on 23 June 2022. The entity was formerly Being - Mental Health Consumers Incorporated an Incorporated Association and changed structure by transitioning to a company limited by guarantee.

**Basis of Preparation**

The financial statements are prepared on an accruals basis and are based on historic costs and do not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following specific accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

**(a) Plant and equipment**

Plant and equipment is brought to account at cost or at an independent board's valuation.

The depreciable amount of all plant and equipment is depreciated on a straight line basis over the useful lives of the assets of the Company commencing from the time the asset is held ready for use.

The carrying amount of plant and equipment is reviewed annually by the board to ensure it is not in excess of the recoverable amount from these assets.

The recoverable amount is assessed on the basis of the expected net cash flows which will be received from the assets employment and subsequent disposal. The expected net cash flows have not been discounted to their present values in determining recoverable amounts.

**(b) Leases**

Leases are recognised under Accounting Standard AASB 16: Leases. Applicable leases whether finance or operating in nature are to be recognised on the statement of financial position as liabilities with corresponding right-of-use assets. These leases are measured at their net present values and include future lease payments under an option where that option is reasonably expected to be taken up. The leases are amortised on a straight-line basis over the term of the lease. For operating leases that do not need to meet the requirements under this standard being leases that are less than 12 months or of minor values, and where substantially all the risks and benefits remain with the lessor, these are recognised as expenses over the term of the lease.

**(c) Impairment of non-financial assets**

At the end of each reporting period, the committee reviews the carrying amounts of assets to determine whether there is an indication that those assets have been impaired. If such an indication exists, an impairment test is carried out by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised as an impairment in the profit or loss and other comprehensive income statement.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2023

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**Note 1 - Statement of significant accounting policies (continued)**

**(d) Employee entitlements**

Provision is made for the Company's liability for employee entitlements arising from services rendered by employees to the end of the reporting period. Employee provisions have been measured at the amounts expected to be paid when the liability is settled.

Contributions are made by the Company to employee superannuation funds and are charged as expenses when incurred.

**(e) Taxation**

The activities of the Company are exempt from income tax.

**(f) Provisions**

Provisions are recognised when the Company has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**(g) Trade and other payables**

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Company during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

**(h) Cash and cash equivalents**

Cash includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with short-term maturities.

**(i) Revenue recognition**

Revenue is measured at the fair value of the consideration received or receivable. The association recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and specific criteria have been met for each of the Company's activities as described below. All revenue is stated net of the amount of goods and services tax (GST).

**Grants, donations and bequests**

**Contributed assets**

If the Company receives assets from the government and other parties for nil or nominal consideration in order to further its objectives, these assets would be recognised in accordance with the recognition requirement of other applicable standards (AASB 9, AASB 16, AASB 116 and AASB 138).

On initial recognition of an asset, the Company recognises related amounts (being contribution from owners, lease liabilities, financial instruments, revenue or contract liabilities arising from a contract with a customer). The Company recognises income immediately in profit and loss and the difference between the initial carrying amount and the asset and the related amount.

**Operating grants and donations**

When the Company receives operating grant revenue or donations, it assesses whether the contract is enforceable and has sufficient specific performance obligations in accordance with AASB 15. When both these conditions are satisfied the Company identifies each performance obligation relating to the grant, recognises a contract liability for these obligations and recognises revenue as it satisfies its performance obligations.

Where the contract is not enforceable or does not have sufficiently specific performance obligations the Company either recognises the asset received in accordance with the requirements of other applicable accounting standards, recognises related amounts or recognises income immediately in profit and loss as the difference between the initial carrying amount of the asset and the related amount.

If a contract liability is recognised as a related amount above, the Company recognises income in profit and loss when or as it satisfies its obligations under the contract.

Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are net of taxes paid. Revenue is recognised for other items as follows:

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Other revenue is recognised when the right to receive the revenue has been established.



**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2023**

---

**Note 1 - Statement of significant accounting policies (continued)**

**(j) Good and services tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

**(k) Deferred income**

Where grants are brought to account on a progressive basis over the period to which the grant relates, there exists the likelihood that grant income will exceed costs associated with the project in some financial periods and the balance of unspent funds will be reflected as revenue in advance.

The following projects have carried forward unexpended surpluses and will be spent in future periods:

Individual Capacity Building ICB	305,543
Suicide Prevention Program	100,613

**(l) Trade and other receivables**

Trade receivables and other debtors include amounts due from customers and donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current.

**(m) Economic dependency**

The Company's continuing operations are dependent on the receipt of government grants for financial support.

**(n) Financial instruments**

**Initial recognition and measurement**

Financial assets and financial liabilities are recognised when the entity becomes party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Company commits itself either purchase or sell the asset (trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately.

Trade receivables are initially measured at transaction price if the trade receivables do not contain significant financing components.

**Classification and subsequent measurement**

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest method, or cost. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as the amount at which the financial asset or financial liability is measured at initial recognition less principal repayments and any reduction for impairment, and adjusted for any cumulative amortisation of the difference between the initial amount and the maturity amount calculated using the effective interest method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying amount with a consequential recognition of an income or expense item in profit or loss.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2023**

**Note 1 - Statement of significant accounting policies (continued)**

**(n) Financial instruments (continued)**

Fair value is determined based on current bid prices for all quoted investments. Valuation techniques are applied to determine the fair value for all unlisted securities, including recent arm's length transactions, reference to similar instruments and option pricing models.

As per AASB 9 an expected credit loss model is applied, and not an incurred credit loss model as per the previous applicable standard (AASB 139). To reflect changes in credit risk, this expected credit loss model requires the Company to account for expected credit losses since initial recognition.

AASB 9 also determines that a loss allowance for expected credit loss be recognised on debt investments subsequently measured at amortised cost or at fair value through other comprehensive income, lease receivables, contract assets, loan commitments and financial guarantee contracts as the impairment provision would apply to them.

**Financial instruments (continued)**

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing financial difficulty default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

If the credit risk on a financial instrument did not show significant change since initial recognition, an expected credit loss amount equal to the 12 month expected credit loss is used. However, a loss allowance is recognised at an amount equal to the lifetime expected credit loss if the credit risk on that financial instrument has increased significantly since initial recognition, or if the instrument is an acquired credit-impaired financial asset.

The Company has adopted the simple approach under AASB 9 in relation to trade receivables, as the loss allowance is measured at the lifetime expected credit loss.

The Company reviewed and assessed the existing financial assets on 1 July 2019. It was determined that there was no significant change in credit risk from the date they were initially recognised and no adjustment was required.

**Derecognition**

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability, which is extinguished or transferred to another party, and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

**(o) New and Amended Accounting Policies**

The Company has considered all new and amended accounting standards effective from 1 July 2022, none of which are expected to have a material impact in the future.

	2023 \$	2022 \$
<b>Note 2 - Revenue</b>		
<i>Revenue from operating activities</i>		
Grants received	676,890	1,631,298
	<u>676,890</u>	<u>1,631,298</u>
<i>Revenue from outside the operating activities</i>		
Interest received	2,019	-
Other income	13,355	-
SACS ERO Funding	69,700	66,660
	<u>85,074</u>	<u>66,660</u>
Revenue from ordinary activities	<u>761,964</u>	<u>1,697,958</u>

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2023

**Note 3 - Surplus / (deficit) from ordinary activities**

**Net gains and expenses**

Profit from ordinary activities before income tax expense includes the following specific net gains and expenses:

	2023 \$	2022 \$
<b>Expenses</b>		
Advertising	39,466	1,521
Bank Charges	1,955	2,375
Insurance	8,539	14,596
Interest	8,595	13,948
Printing & Photocopying	18,116	7,881
Telephone & Internet	8,666	20,036
Depreciation	135,522	139,814
Employee Costs	833,002	987,247
Other Expenses	418,660	526,654
	<u>1,472,521</u>	<u>1,714,072</u>

**Note 4 - Income tax**

As indicated in Note 1, the Company is exempt from income tax.

**Note 5 - Current assets - Cash assets**

Cash on hand	300	300
Cash at bank	1,371,500	1,498,250
	<u>1,371,800</u>	<u>1,498,550</u>

**Note 6 - Current assets - Receivables**

Accounts receivable	-	215,671
	<u>-</u>	<u>215,671</u>

**Note 7 - Current assets - Other**

Prepayments	-	38
	<u>-</u>	<u>38</u>

**Note 8 - Non - Current assets - Other**

Bank guarantee	62,519	60,500
	<u>62,519</u>	<u>60,500</u>

**Note 9 - Non-current assets - Property, plant and equipment**

Office furniture and computer equipment - at cost	117,586	117,586
Less: accumulated depreciation	(88,288)	(62,532)
	<u>29,298</u>	<u>55,054</u>

**Note 10 - Non-current assets - Intangible assets**

Website - at cost	38,057	38,057
Less: accumulated depreciation	(25,159)	(19,627)
	<u>12,898</u>	<u>18,430</u>

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2023

	2023 \$	2022 \$
<b>Note 11 - Non-current assets - Right-of-use assets</b>		
The Company's lease relates to leased premises which is recognised under AASB 16 in the statement of financial position.		
Leased buildings	495,116	495,116
Accumulated amortisation	(390,881)	(286,646)
Net carrying amount	104,235	208,470
	Leased buildings \$	Total \$
Balance at the beginning of the period	208,470	208,470
Additions	-	-
Depreciation charge	(104,235)	(104,235)
Closing net book amount	104,235	104,235
AASB 16 related amounts recognised in the statement of profit or loss		
Amortisation charge on right-of-use assets	104,235	104,235
Interest expense on lease liabilities	8,595	13,948
The Company entered into a lease agreement commencing 1 July 2019 for a 5 year period for new office premises.		
<b>Note 12 - Current liabilities - Payables</b>		
GST payable	31,786	46,538
Participants deposit	-	3,520
PAYG withheld	13,978	13,270
Superannuation payable	20,170	16,677
Trade and sundry creditors	10,193	66,196
	76,127	146,201
<b>Note 13 - Provisions</b>		
<b>(a) Current</b>		
Provision for annual leave	34,580	24,471
Provision for TIL leave	-	-
Provision for long service leave	-	-
	34,580	24,471
<b>Note 14 - Deferred revenue</b>		
Contract liabilities - Unexpended grants	406,156	-
	406,156	-



**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2023**

**Note 15 - Cash Flow Statement**

**(a) Reconciliation of cash**

Cash at the end of the financial year as shown in the statement of cash flow is reconciled to the related items in the statement of financial position as follows:

	2023 \$	2022 \$
Cash on hand	300	300
Cash at bank	1,371,500	1,498,250
	<u>1,371,800</u>	<u>1,498,550</u>

**(b) Reconciliation of cash provided by / (used) in operating activities**

Operating surplus / deficit	(710,557)	(16,114)
<i>Non-cash flows in operating surplus</i>		
Depreciation	135,522	139,814
Collective Purpose loan	-	103,750
Loss on sale of asset	-	286
<i>Changes in assets and liabilities</i>		
(Increase) / decrease in receivables	215,671	(180,845)
(Increase) / decrease in other assets	(2,019)	-
(Increase) / decrease in prepayments	38	9,870
Increase / (decrease) in income in advance	-	(97,037)
Increase / (decrease) in payables	(70,073)	(133,213)
Increase / (decrease) in employee provisions	10,109	(92,679)
Increase / (decrease) in revenue in advance	406,156	-
	<u>(15,153)</u>	<u>(266,168)</u>

**Note 16 - Related Party Transactions**

**Key management personnel compensation**

Any persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity is considered key management personnel.

The totals of remuneration paid to key management personnel of the company during the year are as follows:

	2023 \$	2022 \$
Key management personnel compensation	<u>125,323</u>	<u>267,986</u>

**Other related party transactions**

During the year consulting fees were paid to one of the board members Faye Nour amounting to \$37,576 (2022: \$43,789). No other related party transactions occurred during the year.

**Note 17 - Segment reporting**

BEING - Mental Health Consumers Incorporation is a non-government organisation actively involved in promoting the understanding of Mental Health problems in the community in New South Wales.

**Note 18 - Events subsequent to balance date**

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Company in financial years subsequent to the financial year ended 30 June 2023.



**THOMAS DAVIS & CO**  
CHARTERED ACCOUNTANTS  
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**INDEPENDENT AUDITOR'S REPORT**

**TO THE MEMBERS OF BEING - MENTAL HEALTH CONSUMERS LIMITED**  
**ABN 82 549 537 349**

**Opinion**

We have audited the financial report of BEING - Mental Health Consumers Limited, which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, statement of changes in members' funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by members of the Board.

In our opinion, the financial report of BEING - Mental Health Consumers Limited has been prepared in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012, including;

- (a) giving a true and fair view of BEING - Mental Health Consumers Limited financial position as at 30 June, 2023 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1 and the Australian Charities and Not-for-profits Commission Regulation 2022.

**Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Company in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use**

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling BEING - Mental Health Consumers Limited financial reporting responsibilities under the Australian Charities and Not-for-profits Commission Act 2012. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

**Responsibilities of the Members of the Board for the Financial Report**

The members of the Board are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the needs of the requirements of the Australian Charities and Not-for-profits Commission Act 2012 and is appropriate to meet the needs of the members. The members of the Board responsibility also includes such internal control as the members of the Board determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the members of the Board are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the members of the committee either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

A member of



Independent legal & accounting firms

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Sydney 2000      Sydney 2001      F: (02) 9231 6792



### **Auditor's Responsibilities for the Audit of the Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the members of the Board.
- Conclude on the appropriateness of the members of the Board' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the members of the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



**THOMAS DAVIS & CO.**



**J G RYAN**

**PARTNER**

**Chartered Accountants**

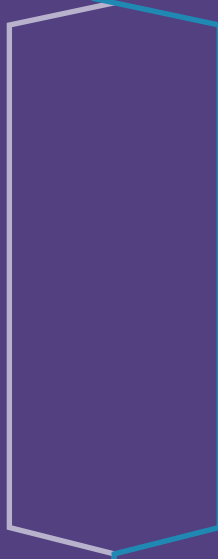
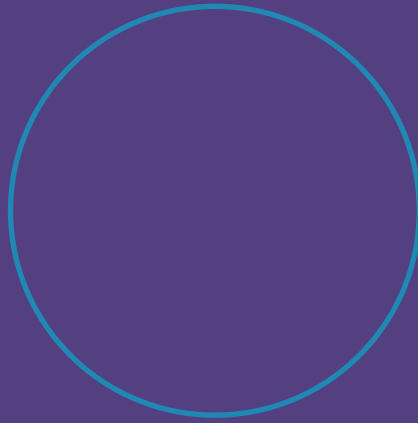
**SYDNEY,**

**Date: 16 October 2023**

**Liability Limited by a scheme approved under professional standards legislation.**







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